



Trustees' Financial Summary

FY2015-16

Submit ID: 0607-38833605

**** Recalculated ****

33 Musselshell County

0607 Melstone Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Patti Wilson **Phone #:** (406) 358-2352

(Signature)

(Date)

Chair, Board of Trustees: Clyde Brewer III

(Signature)

(Date)

County Superintendant Kathryn Pfister

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
342	Miscellaneous State Grant	STATE		State
415	21st Century Community Learning	FEDERAL		84.287
416	21st Century Community Learning	FEDERAL		84.287
515	Title I - Schoolwide	FEDERAL		Federal
516	Title I - Schoolwide	FEDERAL		Federal
601	School Safety Program	STATE		
712	Interest Earnings	LOCAL		
895	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
896	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72,323.89	25,466.65	214,571.86	1,735.84
02	Taxes Receivable - Real and Personal (120-149)	3,020.69	409.59	1,378.38	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,429.23	1,421.94	1,453.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	78,773.81	27,298.18	217,403.53	1,735.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,020.69	409.59	1,378.38	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	75,753.12	26,888.59	216,025.15	1,735.84
52	TOTAL FUND BALANCE/EQUITY	75,753.12	26,888.59	216,025.15	1,735.84
53	TOTAL LIABILITIES AND FUND BALANCE	78,773.81	27,298.18	217,403.53	1,735.84

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		12,873.56	9,542.63	13,930.48
02	Taxes Receivable - Real and Personal (120-149)				23.90
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,449.56	34,732.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		16,323.12	44,274.97	13,954.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				23.90
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		16,323.12	44,274.97	13,930.48
52	TOTAL FUND BALANCE/EQUITY		16,323.12	44,274.97	13,930.48
53	TOTAL LIABILITIES AND FUND BALANCE		16,323.12	44,274.97	13,954.38

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				478.93
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				478.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				478.93
52	TOTAL FUND BALANCE/EQUITY				478.93
53	TOTAL LIABILITIES AND FUND BALANCE				478.93

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,631.62	245,748.34		
02	Taxes Receivable - Real and Personal (120-149)	451.96			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	661.62			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,745.20	245,748.34		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	451.96			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,293.24	245,748.34		
52	TOTAL FUND BALANCE/EQUITY	4,293.24	245,748.34		
53	TOTAL LIABILITIES AND FUND BALANCE	4,745.20	245,748.34		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,759.84	54,565.08		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,759.84	54,565.08		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,759.84	54,565.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,759.84	54,565.08		
53	TOTAL LIABILITIES AND FUND BALANCE	2,759.84	54,565.08		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,046.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,046.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		2,046.00		
52	TOTAL FUND BALANCE/EQUITY		2,046.00		
53	TOTAL LIABILITIES AND FUND BALANCE		2,046.00		

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,751.03	44,084.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	27,751.03	44,084.41		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	27,751.03	44,084.41		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	27,751.03	44,084.41		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	27,751.03	44,084.41		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	32,101.88	40,532.79
1112	District Levy - Personal Property	7,337.46	6,429.91
1114	District Levy - Pers Prop/Mobile Homes	71.24	708.01
1190	Penalties and Interest on Taxes	129.89	172.49
1510	Interest Earnings	2,081.87	2,200.55
1900	Other Revenue from Local Sources	970.48	471.50
3110	Direct State Aid	210,796.66	224,149.85
3111	Quality Educator	23,167.87	23,596.54
3112	At Risk Student	3,315.09	3,254.84
3113	Indian Education For All	1,264.80	1,273.68
3115	State Spec Ed Allowable Cost Pymt to Districts	9,439.50	9,072.00
3116	Data For Achievement	930.00	1,220.00
3118	Natural Resource Development	1,502.17	2,516.44
3120	State Guaranteed Tax Base Aid	30,833.11	33,887.70
3444	State School Block Grant	23,454.74	23,454.74
3446	SB96 Block Grant Reimbursement	2,311.97	0.00
3460	Montana Oil and Gas Tax	139,572.60	75,776.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		489,281.33	448,717.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	198,565.80	218,841.51
			2XX Personal Services - Employee Benefits	57,695.43	70,242.67
			4XX Purchased Property Services	4,119.19	2,922.12
			5XX Other Purchased Services	0.00	32.20
			6XX Supplies and Materials	8,125.26	6,551.89
			810 Dues and Fees	991.23	2,976.11
		222X	Educational Media Services		
			6XX Supplies and Materials	1,093.58	734.80
			810 Dues and Fees	0.00	350.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	17,706.00	17,706.00
			2XX Personal Services - Employee Benefits	4,894.54	5,083.31
			3XX Purchased Professional and Technical Services	2,951.00	3,952.71
			5XX Other Purchased Services	9,302.11	11,567.44
			6XX Supplies and Materials	842.64	1,357.42

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	1,809.00	1,707.25
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		6,132.00	3,449.28
		2XX Personal Services - Employee Benefits		1,570.27	560.00
		810 Dues and Fees		0.00	15.63
		25XX Support Services - Business			
		1XX Personal Services - Salaries		10,280.28	10,280.28
		2XX Personal Services - Employee Benefits		2,018.39	2,100.00
		6XX Supplies and Materials		1,106.79	408.43
		810 Dues and Fees		1,455.00	1,814.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		23,664.07	24,980.36
		2XX Personal Services - Employee Benefits		4,102.72	4,200.00
		3XX Purchased Professional and Technical Services		292.50	200.00
		4XX Purchased Property Services		26,340.71	23,232.90
		6XX Supplies and Materials		18,209.78	14,402.51
		810 Dues and Fees		15.50	171.34
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		973.00	257.75
		2XX Personal Services - Employee Benefits		20.67	5.71
		4XX Purchased Property Services		365.18	278.76
		5XX Other Purchased Services		14.95	38.73
		6XX Supplies and Materials		6,056.06	2,995.71
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		17,760.96	19,356.24
		2XX Personal Services - Employee Benefits		4,697.61	4,219.20
		5XX Other Purchased Services		37.50	0.00
		6XX Supplies and Materials		1,800.08	1,381.91
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		1,906.35	1,837.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		7,988.76	8,098.68
		2XX Personal Services - Employee Benefits		1,337.51	1,394.70
		6XX Supplies and Materials		37.60	277.34
		810 Dues and Fees		128.03	123.59
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		5XX Other Purchased Services		246.25	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	712.60	1,353.00	
		2XX	Personal Services - Employee Benefits	15.14	29.99	
		5XX	Other Purchased Services	15.45	0.00	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	6,305.60	6,300.60	
		2XX	Personal Services - Employee Benefits	133.96	139.65	
		3XX	Purchased Professional and Technical Services	1,435.00	900.00	
		5XX	Other Purchased Services	126.50	1,015.17	
		6XX	Supplies and Materials	1,340.36	3,203.84	
		810	Dues and Fees	590.00	266.23	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	4,204.00	4,503.19	
		2XX	Personal Services - Employee Benefits	89.31	99.81	
		4XX	Purchased Property Services	0.00	605.86	
		5XX	Other Purchased Services	753.71	807.61	
		6XX	Supplies and Materials	14,420.93	16,868.12	
		810	Dues and Fees	813.24	199.93	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
		910	Operating Transfers to Other Funds	4,787.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>482,397.10</u>	<u>506,399.40</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					133,434.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					448,717.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					506,399.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,753.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,870.43	67.26
	1112 District Levy - Personal Property	3,364.97	0.11
	1114 District Levy - Pers Prop/Mobile Homes	39.43	77.62
	1190 Penalties and Interest on Taxes	67.20	17.42
	1510 Interest Earnings	162.87	95.37
	1900 Other Revenue from Local Sources	0.00	6.37
	2220 County On-Schedule Trans Reimb	23,361.29	23,439.39
	3210 State On-Schedule Trans Reimb	23,361.30	23,439.40
	3444 State School Block Grant	5,709.96	5,709.96
	3446 SB96 Block Grant Reimbursement	1,489.55	0.00
	3460 Montana Oil and Gas Tax	0.00	25,994.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,427.00	78,846.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		17,706.00	17,706.00
		2XX Personal Services - Employee Benefits		4,503.00	5,064.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		8,323.29	2,232.59
		2XX Personal Services - Employee Benefits		2,160.00	945.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		10,280.28	10,280.28
		2XX Personal Services - Employee Benefits		1,800.00	2,100.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		22,587.60	29,597.63
		4XX Purchased Property Services		3,106.41	5,094.41
		5XX Other Purchased Services		8,133.91	7,105.30
		6XX Supplies and Materials		11,776.73	9,165.56
		810 Dues and Fees		415.00	544.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,792.22	89,835.53



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						37,877.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,846.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,835.53 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,888.59 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,765.08	17,159.43
	1112 District Levy - Personal Property	219.43	2,732.92
	1113 District Levy - Heavy Motor Vehicles	13.92	0.00
	1114 District Levy - Pers Prop/Mobile Homes	4.38	246.33
	1190 Penalties and Interest on Taxes	12.59	125.22
	1510 Interest Earnings	1,035.79	1,188.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,051.19	21,452.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	327.50	0.00
			7XX Property and Equipment Acquisition	0.00	152,102.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				327.50	152,102.12

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	346,674.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,452.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,102.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	216,025.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	13,181.97	16,529.40
	1900 Other Revenue from Local Sources	663.62	254.20
	3220 State Food Services Match	0.00	143.03
	4550 Federal Child Nutrition	23,574.45	23,451.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,420.04	40,377.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	460	Fresh Fruit And Vegetable				
		31XX	Food Services			
			6XX Supplies and Materials	1,058.09	917.07	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	22,429.36	26,124.20	
			2XX Personal Services - Employee Benefits	7,200.00	8,400.00	
			5XX Other Purchased Services	133.28	0.00	
			6XX Supplies and Materials	7,477.77	3,065.25	
			810 Dues and Fees	148.00	135.50	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,446.50	38,642.02	

Schedule Of Changes Worksheet				Fund Code 12
Beginning Fund Balance				0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				40,377.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				38,642.02 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,735.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.32	8.41
	2240 County Retirement Distribution	64,999.99	59,162.24
	6100 Material Prior Period Revenue Adjustments	0.00	-44.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,030.31	59,125.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	32,223.12	35,347.87
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	5,760.24	5,794.68
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	2,127.12	911.20
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	2,792.64	2,770.92
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	3,406.27	3,863.50
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,427.27	2,783.78
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,568.22	2,922.17
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	1,346.76
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,320.48	0.00
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	17.96
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	99.75	215.95
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	899.12	908.13



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	4,592.38	4,757.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					58,216.61	61,640.29

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					18,837.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,125.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,640.29	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,323.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
342	Miscellaneous State Grant	
	1900 Other Revenue from Local Sources	309.00
416	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,310.45
516	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	50,373.00
712	Interest Earnings	
	1510 Interest Earnings	130.25
896	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,563.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		108,686.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
416	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,942.21
			2XX Personal Services - Employee Benefits		1,445.14
			3XX Purchased Professional and Technical Services		2,400.00
			6XX Supplies and Materials		4,061.26
			810 Dues and Fees		4,924.09
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,616.36
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		19,610.04
			2XX Personal Services - Employee Benefits		3,266.83
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		967.50
			2XX Personal Services - Employee Benefits		77.02
			416 Subtotal		51,310.45
516	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		34,076.28
			2XX Personal Services - Employee Benefits		5,556.04
			3XX Purchased Professional and Technical Services		6,967.68
			6XX Supplies and Materials		3,773.00
			516 Subtotal		50,373.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
601	School Safety Program				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		606.50
			601 Subtotal		606.50
712	Interest Earnings				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		75.00
			712 Subtotal		75.00
896	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,766.59
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		536.05
			6XX Supplies and Materials		234.18
			810 Dues and Fees		3,026.50
			896 Subtotal		6,563.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					108,928.27

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					44,517.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,686.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					108,928.27 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,274.97 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
342 Miscellaneous State Grant	309.00	0.00	309.00
416 21st Century Community Learning	51,310.45	51,310.45	0.00
516 Title I - Schoolwide	50,373.00	50,373.00	0.00
601 School Safety Program	0.00	606.50	-606.50



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
712 Interest Earnings	130.25	75.00	55.25
896 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,563.32	6,563.32	0.00
Total	108,686.02	108,928.27	-242.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2015 Value	2016 Value
	1111 District Levy - Real Property		1.86	0.00
	1114 District Levy - Pers Prop/Mobile Homes		0.00	0.62
	1190 Penalties and Interest on Taxes		0.04	0.31
	1510 Interest Earnings		44.58	58.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			46.48	59.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2015 Value	2016 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	112.50
			6XX Supplies and Materials		0.00	37.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	150.45

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						14,021.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						150.45	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,930.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	4,787.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,787.00</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	815.27
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		0.00	257.35
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	2,753.56
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		0.00	2,718.73
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		0.00	1,832.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>8,377.34</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,856.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,377.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	478.93	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,635.03	7,762.03
	1112 District Levy - Personal Property	1,276.41	1,229.88
	1114 District Levy - Pers Prop/Mobile Homes	11.96	126.96
	1190 Penalties and Interest on Taxes	21.94	30.11
	1900 Other Revenue from Local Sources	65.00	101.00
	3281 State Technology Aid	489.19	500.01
	3445 State Combined Fund School Block Grant	3,295.51	3,295.51
	3447 SB96 Combined Block Grant Reimbursement	384.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,179.72</u>	<u>13,045.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	4,920.81
			4XX Purchased Property Services	1,143.75	3,363.01
			6XX Supplies and Materials	12,766.61	2,900.43
			810 Dues and Fees	2,649.06	0.00
			8XX Other Expenditures	0.00	861.20
	258X Admin. Tech. - Technology Coordinator				
			6XX Supplies and Materials	734.30	0.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	0.00	346.80
			6XX Supplies and Materials	11,429.88	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	99.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>28,723.60</u>	<u>12,491.25</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					3,738.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,045.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,491.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,293.24	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,566.48	262.99
	3460 Montana Oil and Gas Tax	96,429.00	0.00
	5200 Sale or Compensation for Loss of Assets	1,201.64	230.00
	6100 Material Prior Period Revenue Adjustments	0.00	842.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		102,197.12	1,335.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	1,082.00
			6XX Supplies and Materials	17,138.70	1,271.41
			7XX Property and Equipment Acquisition	0.00	3,639.00
			8XX Other Expenditures	2,276.21	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	599.99	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	520.87	197.63
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	18,082.35	2,641.41
			6XX Supplies and Materials	22,830.04	9,241.34
			8XX Other Expenditures	1,152.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,269.30	0.00
			6XX Supplies and Materials	0.00	57.71
			7XX Property and Equipment Acquisition	18,750.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	2,212.00	0.00
			6XX Supplies and Materials	4,391.50	0.00
			7XX Property and Equipment Acquisition	23,240.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	669.51	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	6,287.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials	205.84	0.00	
601	School Safety Program					
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund	3,087.50	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>122,712.81</u>	<u>18,130.50</u>	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					262,543.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,335.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,130.50	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					245,748.34	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	17,760.96	18,616.08
XX	39X 1XXX 112	Certified Teacher Staff Salaries	7,988.76	8,098.68
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	235,787.04	242,215.95
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,222.74	832.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	17,104.12	12,226.73
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,072.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,072.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,024.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,063.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,795.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	19,356.24	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,219.20	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,381.91	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,837.92	0.00	0.00	0.00	0.00
Totals			26,795.27	0.00	0.00	0.00	0.00

26,795.27

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	288,261.00	0.00	0.00	0.00	288,261.00
*** Machinery and Equipment	277,332.69	0.00	156,802.12	30,000.00	404,134.81
Totals at Historical Cost	565,593.69	0.00	156,802.12	30,000.00	692,395.81
Depreciation					
Building Accum	179,115.00	0.00	5,765.00	0.00	184,880.00
Machinery and Equipment Accum	152,762.63	-839.37	32,822.06	26,250.00	158,495.32
Total Accumulated Depreciation	331,877.63	-839.37	38,587.06	26,250.00	343,375.32
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	233,716.06	839.37	118,215.06	3,750.00	349,020.49

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,864.20	0.00	0.00
Operations and Maintenance (26XX)	650.00	0.00	0.00
Transportation (27XX)	31,457.86	0.00	0.00
Total Depreciation for FY2016	36,972.06	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	34,668.55	2,681.75	0.00	0.00	37,350.30	0.00	37,350.30
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,668.55	2,681.75	0.00	0.00	37,350.30	0.00	37,350.30

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	110,401.54	0.00	110,401.54
Net Pension - TRS	0.00	396,521.95	0.00	396,521.95